

**AMENDMENTS TO THE SPECIFICATION**

Please amend paragraph [0015] and the header above it as follows.

~~BEST MODE FOR CARRYING OUT THE INVENTION~~

DETAILED DESCRIPTION OF THE INVENTION

[0015]

A methacrylate polymer (A) in the present invention is formed by polymerizing a monomer mixture including 50 to 100 wt% of alkyl methacrylate and 0 to 50 wt% of alkyl acrylate by at least one or more polymerization step, and further preferably, 60 to 100 wt% of the alkyl methacrylate, and 0 to 40 wt% of alkyl acrylate. When the alkyl acrylate is more than 50 wt%, thermal resistance and hardness of the film obtained from the methacrylic resin composition tend to decline.